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American Stock Exchange 86 Trinity Place New York, NY 10006-1872 T 212 306 1302 F 212 308 5359

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Mr. Brian Johnson Branch Chief

Filer Support 2
Office of Filing Information

Securities and Exchange Commission

100 F Street NE

December 7, 2006

Washington DC 20549

Dear Mr. Johnson:

This is to certify that on December 7, 2006, the American Stock Exchange, Inc. (the "Exchange") received from Smart Move, Inc. (the "Registrant") a copy of the Registrant's application on Form 8A 12B/A for the registration of the following securities:

Units, each consisting of one share of Common Stock, and one Warrant;
Common Stock, \$0.0001 par value; and

Warrants

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Managing Director

Listing Qualifications Department

cc: Herbert Scholl

**PROCESSED** 

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THOMSON